



3014 (02-09-04)

ANNUAL REPORT

OF

Name: HARTLAND MUNICIPAL WATER UTILITY

Principal Office: 210 COTTONWOOD AVENUE
HARTLAND, WI 53029

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

HARTLAND MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: HARTLAND MUNICIPAL WATER UTILITY

Utility Address: 210 COTTONWOOD AVENUE
HARTLAND, WI 53029

When was utility organized? 12/31/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOICELYN SCHWAGER

Title: FINANCE DIRECTOR

Office Address:

210 COTTONWOOD AVENUE
P.O. BOX 260
HARTLAND, WI 53029

Telephone: (262) 368 - 2714

Fax Number: (262) 367 - 2430

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MRS RENEE MESSING

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MRS RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 3/22/2001**Period covered by most recent audit:** JANUARY 1, 2000 - DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: JAMES WILSON**Title:** DPW DIRECTOR**Office Address:**210 COTTONWOOD AVENUE
P.O. BOX 260
HARTLAND, WI 53029**Telephone:** (262) 367 - 2714**Fax Number:** (262) 367 - 2430**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:KAREN COMPTON
JAMES HEINZELMAN
RICHARD LANDWEHR
MICHAEL MEYERS
JACK WENSTROM
PAUL WISNER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	863,255	845,351	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	381,283	354,747	2
Depreciation Expense (403)	158,762	143,934	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	117,212	113,036	5
Total Operating Expenses	657,257	611,717	
Net Operating Income	205,998	233,634	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	205,998	233,634	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	100,711	70,960	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	100,711	70,960	
Total Income	306,709	304,594	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	306,709	304,594	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	8,884	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	8,884	
Net Income	306,709	295,710	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,151,325	2,855,615	20
Balance Transferred from Income (433)	306,709	295,710	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,458,034	3,151,325	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT EARNINGS	100,711	5
Total (Acct. 419):	100,711	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	863,255	0	0	0	863,255	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	863,255	0	0	0	863,255	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	156,910		156,910	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	9,850		9,850	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	166,760	0	166,760	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,337,866	8,079,788	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,513,770	1,367,745	2
Net Utility Plant	6,824,096	6,712,043	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	348,701	530,541	7
Total Other Property and Investments	348,701	530,541	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,218,026	3,193	8
Temporary Cash Investments (132)		841,377	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	199,095	187,788	11
Other Accounts Receivable (143)	21,212	5,094	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,639	2,651	14
Materials and Supplies (150)	23,518	22,610	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,466,490	1,062,713	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	108,482	108,482	20
Total Deferred Debits	108,482	108,482	
Total Assets and Other Debits	8,747,769	8,413,779	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,645,394	1,645,394	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,458,034	3,151,325	23
Total Proprietary Capital	5,103,428	4,796,719	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,821	44,656	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	21,821	44,656	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,622,520	3,572,404	41
Total Liabilities and Other Credits	8,747,769	8,413,779	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,266,134	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	71,732				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,337,866	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,513,770	0	0	0	10
Total Accumulated Provision	1,513,770	0	0	0	
Net Utility Plant	6,824,096	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,367,745				1,367,745	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	158,762				158,762	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,554				3,554	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	162,316	0	0	0	162,316	13
Debits during year						14
Book cost of plant retired	16,291				16,291	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	16,291	0	0	0	16,291	19
Balance End of Year	1,513,770	0	0	0	1,513,770	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	23,518	22,610	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	23,518	22,610	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,645,394	1
Changes during year (explain):		
NONE		2
Balance end of year	1,645,394	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	117,212	2
Charged electric department expense		3
Charged sewer department expense	3,868	4
Other (explain):		
NONE		5
Total Accruals and other credits	121,080	
Taxes paid during year:		
County, state and local taxes	107,922	6
Social Security taxes	12,045	7
PSC Remainder Assessment	1,113	8
Other (explain):		
NONE		9
Total payments and other debits	121,080	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,572,404	0	0	0	0	3,572,404	1
Add credits during year:							
For Services						0	2
For Mains	24,634					24,634	3
Other (specify):							
REA FEES	13,600					13,600	4
HYDRANTS	2,000					2,000	5
SPECIAL ASSESSMENTS	9,882					9,882	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	3,622,520	0	0	0	0	3,622,520	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CONSTRUCTION FUNDS	348,701	3
Total (Acct. 125):	348,701	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	199,095	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	199,095	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	12,566	11
SPECIAL ASSESSMENTS	8,646	12
Total (Acct. 143):	21,212	
Receivables from Municipality (145):		
DELINQUENT UTILITIES PLACED ON TAX ROLL	3,254	13
SPECIAL ASSESSMENTS	1,385	14
Total (Acct. 145):	4,639	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TOWER PAINTING COSTS	108,482	17
Total (Acct. 183):	108,482	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,137,095	0	0	0	8,137,095	1
Materials and Supplies	23,064	0	0	0	23,064	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,440,757	0	0	0	1,440,757	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,597,462	0	0	0	3,597,462	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,121,940	0	0	0	3,121,940	
Net Operating Income	205,998	0	0	0	205,998	8
Net Operating Income as a percent of						
Average Net Rate Base	6.60%	N/A	N/A	N/A	6.60%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,645,394	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,304,679	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,950,073	
Net Income		
Net Income	306,709	5
Percent Return on Proprietary Capital	6.20%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 18, 2001

Ms. Joicelyn Schwager, Finance Director
Hartland Municipal Water Utility
210 Cottonwood Avenue
Po Box 260
Hartland, WI 53029-0260

2000 Analytical Review DWCCA-2480-PJL

Dear Ms. Schwager:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-19, special assessments of \$8,646 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.
2. During our review, we noted \$41,610 is reported in Account 332, Water Treatment plant, in the Utility Plant in Service schedule, and \$11,395 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.
3. As directed in the head notes of both the mains and services schedules on pages W-15 and W-16, please provide explanations of how the additions reported as added during the year were financed.
4. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your 8 inch water meter was not tested in either 1999 or 2000. If meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
5. Please explain when the utility intends to request permission from the Commission to amortize the \$108,482 described as water tower painting costs

FINANCIAL SECTION FOOTNOTES

in Account 183 on page F 19.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2480.doc

-----Original Message-----

From: Renee Messing [mailto:rmessing@virchowkrause.com]
Sent: Wednesday, December 26, 2001 10:07 AM
To: Peter.leege@psc.state.wi.us
Cc: joicelyns@villageofhartland.com; Sean Walker
Subject: Analytical review - 2000 Hartland Water Utility

Peter,

The following are the responses to your request dated December 18, 2000 related to the Village of Hartland Water Utility annual report for 2000.

1. We agree with the reporting you have requested for the special assessments and will make this correction in the 2001 report.
2. We believe that the majority of the cost reported in account 332 is related to the air stripper. This was subject of discussion in the PSC's analytical review letter related to 1999 annual report. We will have the public works superintendent review page W-14 and will submit any additional information in the next 30 days.
3. Mains added during the year in the amount of \$67,891 were financed by the Utility from construction funds on hand. In addition, mains were added by a developer in the amount of \$15,896. Services added (and removed) were part of the Utility's ongoing replacement program and were financed by construction funds on hand.
4. The 8 inch meter was scheduled to be replaced in early 2001, and the Village decided not to test it during 2000 based on the replacement plan.
5. We thought that a request to amortize the water tower painting cost was done in 2000 but have been unable to locate any correspondence. A request

FINANCIAL SECTION FOOTNOTES

done in 2000, but have been unable to locate any correspondence. A request will be submitted immediately.

Please contact me at 414-777-5383 or by email should you have any additional questions.

R

rmessing@virchowkrause.com

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	826,339	1
Total Sales of Water	826,339	
Other Operating Revenues		
Forfeited Discounts (470)	3,157	2
Miscellaneous Service Revenues (471)	19,027	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,732	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	36,916	
Total Operating Revenues	863,255	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	36,592	8
Pumping Expenses (620-625)	42,074	9
Water Treatment Expenses (630-635)	21,544	10
Transmission and Distribution Expenses (640-655)	97,204	11
Customer Accounts Expenses (901-904)	34,055	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	149,814	14
Total Operation and Maintenance Expenses	381,283	
Other Operating Expenses		
Depreciation Expense (403)	158,762	15
Amortization Expense (404-407)		16
Taxes (408)	117,212	17
Total Other Operating Expenses	275,974	
Total Operating Expenses	657,257	
NET OPERATING INCOME	205,998	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	18	27	1
Commercial	40	4,498	6,748	2
Industrial	21	3,501	5,256	3
Total Unmetered Sales to General Customers (460)	62	8,017	12,031	
Metered Sales to General Customers (461)				
Residential	1,904	158,243	341,051	4
Commercial	300	87,954	148,309	5
Industrial	70	24,654	41,420	6
Total Metered Sales to General Customers (461)	2,274	270,851	530,780	
Private Fire Protection Service (462)	10		7,118	7
Public Fire Protection Service (463)	1		252,680	8
Other Sales to Public Authorities (464)	34	13,373	23,730	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,381	292,241	826,339	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	252,680	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	252,680	
Forfeited Discounts (470):		
Customer late payment charges	3,157	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,157	
Miscellaneous Service Revenues (471):		
HYDRANT USE SERVICE CHARGES	19,027	7
Total Miscellaneous Service Revenues (471)	19,027	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,732	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	14,732	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	16,728	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	19,864	4
Total Source of Supply Expenses	36,592	
PUMPING EXPENSES		
Operation Labor (620)	616	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,046	7
Operation Supplies and Expenses (623)	130	8
Maintenance of Pumping Plant (625)	7,282	9
Total Pumping Expenses	42,074	
WATER TREATMENT EXPENSES		
Operation Labor (630)	6,637	10
Chemicals (631)	11,395	11
Operation Supplies and Expenses (632)	1,674	12
Maintenance of Water Treatment Plant (635)	1,838	13
Total Water Treatment Expenses	21,544	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	624	14
Operation Supplies and Expenses (641)	276	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,118	16
Maintenance of Mains (651)	33,638	17
Maintenance of Services (652)	39,111	18
Maintenance of Meters (653)	7,203	19
Maintenance of Hydrants (654)	12,866	20
Maintenance of Other Plant (655)	1,368	21
Total Transmission and Distribution Expenses	97,204	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,023	22
Accounting and Collecting Labor (902)	30,608	23
Supplies and Expenses (903)	1,424	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	34,055	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	31,867	27
Office Supplies and Expenses (921)	4,369	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	57,036	30
Property Insurance (924)	11,000	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	37,401	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,021	35
Transportation Expenses (933)	4,120	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	149,814	
Total Operation and Maintenance Expenses	381,283	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		107,922	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,868	2
Net property tax equivalent		104,054	
Social Security		12,045	3
PSC Remainder Assessment		1,113	4
Other (specify): NONE			5
Total tax expense		117,212	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220657				3
County tax rate	mills		2.717542				4
Local tax rate	mills		5.120409				5
School tax rate	mills		12.568700				6
Voc. school tax rate	mills		1.575936				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.203244				10
Less: state credit	mills		1.765229				11
Net tax rate	mills		20.438015				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.120409				14
Combined School Tax Rate	mills		14.144636				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.265045				17
Total Tax Rate	mills		22.203244				18
Ratio of Local and School Tax to Total	dec.		0.867668				19
Total tax net of state credit	mills		20.438015				20
Net Local and School Tax Rate	mills		17.733412				21
Utility Plant, Jan. 1	\$	6,712,043	6,712,043				22
Materials & Supplies	\$	22,610	22,610				23
Subtotal	\$	6,734,653	6,734,653				24
Less: Plant Outside Limits	\$	30,030	30,030				25
Taxable Assets	\$	6,704,623	6,704,623				26
Assessment Ratio	dec.		0.907700				27
Assessed Value	\$	6,085,786	6,085,786				28
Net Local & School Rate	mills		17.733412				29
Tax Equiv. Computed for Current Year	\$	107,922	107,922				30
Tax Equivalent per 1994 PSC Report	\$	99,292					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	107,922					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	19,877		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	133,535		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	153,412	0	
PUMPING PLANT			
Land and Land Rights (320)	714		12
Structures and Improvements (321)	292,624		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	46,924		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	145,456		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	485,718	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	41,151	459	23
Total Water Treatment Plant	41,151	459	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			19,877	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			133,535	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	153,412	
PUMPING PLANT				
Land and Land Rights (320)			714	12
Structures and Improvements (321)			292,624	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			46,924	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			145,456	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	485,718	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			41,610	23
Total Water Treatment Plant	0	0	41,610	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,082,001		26
Transmission and Distribution Mains (343)	4,371,364	126,797	27
Fire Mains (344)	934		28
Services (345)	788,065	14,250	29
Meters (346)	324,046	68,997	30
Hydrants (348)	516,825	6,280	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,083,935	216,324	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,951	3,845	34
Office Furniture and Equipment (391)	4,755	503	35
Computer Equipment (391.1)	64,330	39,156	36
Transportation Equipment (392)	64,353		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,332	384	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	55,346	13,698	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	19,773		44
Other Tangible Property (399)	0		45
Total General Plant	243,840	57,586	
Total utility plant in service directly assignable	8,008,056	274,369	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,008,056	274,369	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,082,001	26
Transmission and Distribution Mains (343)	0		4,498,161	27
Fire Mains (344)			934	28
Services (345)	10,081		792,234	29
Meters (346)	6,210		386,833	30
Hydrants (348)			523,105	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	16,291	0	7,283,968	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			26,796	34
Office Furniture and Equipment (391)			5,258	35
Computer Equipment (391.1)			103,486	36
Transportation Equipment (392)			64,353	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			12,716	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			69,044	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			19,773	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	301,426	
Total utility plant in service directly assignable	16,291	0	8,266,134	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	16,291	0	8,266,134	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,980	26,980	1
February			24,695	24,695	2
March			27,943	27,943	3
April			26,436	26,436	4
May			30,468	30,468	5
June			29,535	29,535	6
July			32,145	32,145	7
August			31,834	31,834	8
September			28,583	28,583	9
October			28,110	28,110	10
November			24,570	24,570	11
December			25,709	25,709	12
Total for year	0	0	337,008	337,008	
Less: Measured or estimated water used in main flushing and water treatment during year				2,730	13
Less: Other utility use				9,068	14
Other utility use explanation:					15
WATER MAIN BREAKS, HYDRANT FLUSHING, MAIN FLUSHING FOR CAPITAL PROJECTS.					
Water pumped into distribution system				325,210	16
Less: Water sold				292,241	17
Losses and unaccounted for				32,969	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,472	21
Date of maximum: 5/6/2000					22
Cause of maximum:					23
HYDRANT LEAK, MAIN BREAK, REFILL WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				508	24
Date of minimum: 4/23/2000					25
Total KWH used for pumping for the year				471,540	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	#2	82	15	670	Yes	1
DEEP WELL #3	#3	142	36	1,200	Yes	2
WELL #4	#4	89	18	300	Yes	3
WELL #5	#5	81	15	1,100	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	WELL #2	DEEP WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN WELL	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	1956	1974	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	1,200	300	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	10
Year Installed	1956	1974	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	WELL #5	WELL #3	WELL #3	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	CRANE DONNING	CRANE DONNING	18
Year Installed	1983	1974	1974	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,000	500	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	US MOTORS	23
Year Installed	1983	1974	1974	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	75	40	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#8			1
Location	WELL #3			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	CRANE DONNING			5
Year Installed	1974			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	US MOTORS			9
Year Installed	1974			10
Type	ELECTRIC			11
Horsepower	40			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AIRSTRIPPER	BRISTLECONE	DEEP WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	4
Year constructed	1984	1995	1979	5
				6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	27	164	167	9
				10
Total capacity in gallons	1,000	300,000	550,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HARTRIDGE	HILL STREET	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1975	1974	1973	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	166	186	184	10
Total capacity in gallons	250,000	250,000	44,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,785	0	0	0	2,785	1
M	D	6.000	46,202	0	0	0	46,202	2
M	D	8.000	123,115	307	0	(3,535)	119,887	3
M	D	12.000	55,762	156	0	(1,003)	54,915	4
Total Within Municipality			227,864	463	0	(4,538)	223,789	
Total Utility			227,864	463	0	(4,538)	223,789	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,009	0	0	0	1,009		1
M	1.000	908	15	15	0	908		2
M	1.250	1	0	0	0	1		3
M	1.500	38	0	0	0	38		4
M	2.000	27	0	0	0	27		5
M	3.000	7	0	0	0	7		6
M	6.000	24	0	0	0	24		7
M	8.000	23	0	0	0	23		8
Total Utility		2,037	15	15	0	2,037	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,033	294	218	0	2,109	373	1
0.750	134	6	4	0	136	3	2
1.000	123	14	0	0	137	30	3
1.250	1	0	0	0	1	0	4
1.500	62	6	3	0	65	14	5
2.000	23	10	8	0	25	4	6
3.000	4	0	0	0	4	1	7
4.000	1	1	1	0	1	1	8
8.000	1	0	0	0	1	0	9
Total:	2,382	331	234	0	2,479	426	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,813	142	22	17	0	115	2,109	1
0.750	94	23	8	5	0	6	136	2
1.000	26	72	29	2	0	8	137	3
1.250	0	0	0	1	0	0	1	4
1.500	0	50	8	1	0	6	65	5
2.000	0	13	2	5	0	5	25	6
3.000	0	0	1	2	0	1	4	7
4.000	0	0	0	1	0	0	1	8
8.000	0	1	0	0	0	0	1	9
Total:	1,933	301	70	34	0	141	2,479	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	503	3			506	2
Total Fire Hydrants	503	3	0	0	506	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	506
Number of distribution system valves end of year:	637
Number of distribution valves operated during year:	637

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 605 Maintenance of source plant

The Utility allocated more time to maintaining the source plant in 2000.

A/C 651 Maintenance of Main

The Utility experienced several main breaks in 2000 which resulted in the Utility having to increase maintenance of mains.

A/C 923 Outside Services

In 1999, the Utility had major expenses related to services to implement a GIS system, a well head protection survey and purchase and implementation of new accounting system, for 2000 there the Utility finished the GIS system.

A/C 926 Employee pensions and benefits.

Increase due to the higher costs of pension costs and health benefits.

Water Mains (Page W-15)

Adjustments are to adjust to actual feet of main based on a through count of feet of main by the water utility.

Per review response:

Mains added during the year in the amount of \$67,891 were financed by the Utility from construction funds on hand. In addition, mains were added by a developer in the amount of \$15,896.

Water Services (Page W-16)

Per review response:

Services added (and removed) were part of the Utility's ongoing replacement program and were financed by construction funds on hand.
